

Attachment 5

FLUXO-CANE OVERSEAS LTD.

**2nd floor Abbott Building,
Road Town, Tortola - British Virgin Islands**

January 28th, 2008

Consignee: **ED&F MAN SUGAR INC.**
Address: 2525 Ponce de Leon Blvd. Suite 1200
Coral Gables, FL 33134

COMMERCIAL INVOICE # 319/08

SHIPPING DETAILS

VESSEL NAME: M/V TINA LITRICO
PORT OF LOADING: MACEIO, BRAZIL
PORT OF DISCHARGE: ONE OR TWO U.S. PORTS
BILL OF LADING DATE: JANUARY 26th, 2008
OUR CONTRACT REFERENCE: 2209/08-B

GOODS DESCRIPTION

QUANTITY	UNIT	COMMODITY	UNIT PRICE	TOTAL
17,727.060	MT	BRAZIL CANE RAW SUGAR IN BULK OF THE CURRENT CROP WITH A MINIMUM POLARIZATION OF 96 DEGREES AT TIME OF SHIPMENT.	346.13	6,135,867.28
		LESS 2% TO BE SETTLED AFTER QUALITY AND QUANTITY RESULTS ARE KNOWN		(122,717.35)
TOTAL USD				6,013,149.93

**I, JOSE LUIZ CIPRIANI, HEREBY DECLARE THAT THE PRODUCT DESCRIBED IN THIS
INVOICE IS WHOLLY GROWN AND PRODUCED OR MANUFACTURED IN BRAZIL.**

FDA REGISTRATION NUMBERS:

S/A FLUXO - COMERCIO E ASSESSORIA INTERNACIONAL: 16794236486

USINA TRAPICHE S/A: 16320909260

COPERTRADING COM EXP IMP LTDA: 10915673514

PAYMENT INSTRUCTIONS

Please effect payment on value date to:

Banque Cantonale Vaudoise

BCV Swift Code: BCVLCH2LXXX

Intermediary Bank (for BCV) Swift Code (=Citibank New York): CITIUS33XXX

IBAN number: CH86 0076 7001 E509 6272 5

Account # E 5096 27 25

Beneficiary: Fluxo-Cane Overseas Limited


FLUXO-CANE OVERSEAS LTD.